

Please delete the paragraphs beginning on page 5, line 16, and ending on page 18, line 25, and replace them with the following new paragraph:

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--A semiconductor device according to an aspect of the present invention comprises: a convex semiconductor layer provided on a semiconductor substrate; a source region and a drain region provided in the convex semiconductor layer; and a gate electrode having a side-wall gate portion provided over a side surface of the convex semiconductor layer, in an insulated state with respect to the convex semiconductor layer, the gate electrode applying an electric field effect to a channel region between the source and drain regions, via at least the side surface of the convex semiconductor layer, the side-wall gate portion being offset with respect to a part of the lower portion of the source region and a part of the lower portion of the drain region.--

Please replace the paragraph beginning on page 22, line 9, with the following new paragraph:

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FIG. 24 is a sectional view showing a variation of a gate insulating film of the MOSFET according to the embodiments of the present invention.

Please replace the paragraph beginning on page 22, line 24, with the following new paragraph:

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FIG. 29 is a sectional view showing a variation of a source/drain region of the MOSFET according to the embodiments of the present invention.

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